



Ohio Revised Code

Section 4301.54 Retaliatory tax on liquor products sold in, delivered, or shipped into Ohio.

Effective: October 11, 2002

Legislation: House Bill 371 - 124th General Assembly

If the laws of another state, territory, or nation, or the rules and regulations of an administrative body in another state, territory, or nation, provide for the levy and collection of taxes, fees, and charges upon the products of Ohio manufacturers of wine or manufacturers or brewers of beer when those products are sold in, delivered, or shipped into the other state, territory, or nation, in excess of the taxes, fees, and charges levied and collected on the products of manufacturers or brewers of those states, territories, or nations, whether those taxes, fees, and charges are in the nature of an excise, sales, or import tax, or by whatever name designated, the tax commissioner shall levy and collect additional taxes, fees, and charges on the products of manufacturers of wine or manufacturers and brewers of beer of that other state, territory, or nation when sold in, delivered, or shipped into this state.

The additional taxes, fees, and charges shall be in excess of those provided for in other sections of this chapter or Chapters 4303. and 4307. and section 4305.13 of the Revised Code, in the same proportion or in the same amount as taxes, fees, and charges levied and collected in the other state, territory, or nation upon the products of Ohio manufacturers of wine or manufacturers or brewers of beer are in excess of those levied and collected on the products of manufacturers and brewers of the other state, territory, or nation.

If the laws of another state, territory, or nation, or the rules and regulations of an administrative body in another state, territory, or nation, provide for the levy and collection of taxes, fees, or charges against Ohio manufacturers of wine or manufacturers or brewers of beer for the privilege of doing business in that state, territory, or nation, like amounts shall be levied and collected on manufacturers or brewers of that state, territory, or nation for the privilege of doing business in this state.
